IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of:

Akinari Nakamura, et al.

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Steven R. Garland

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Title:

Power Generation System

<u>AMENDMENT</u>

The following Amendment and remarks are submitted in response to a non-final Office Action, dated September 21, 2007 (Paper No. 20070911), and are being timely filed in view of the accompany Petition for Extension of Time (two months), up to and including February 21, 2008. Kindly amend the above-identified application, without prejudice, as follows:

Amendment to and Listing of the Claims: begin on page 2;

Remarks: begin on page 5; and

Conclusion: is on page 9.